

**Bureau of Motor and Alternative Fuel Taxes
Third Quarter 2017 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (09-17)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3202 - 0.7575

Jurisdiction	Diesel/ Kerosene		Gasoline		Liq Nat. Gas/LNG		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	88	0.1900	88	0.1800	23	0.0000	88	0.1900	88	0.0000
AR Arkansas	89	0.2250	89	0.2150	22	0.0500	89	0.1650	89	0.0500
*AZ Arizona	98	0.2600	89	0.1800	22	0.0000	98	0.0000	91	0.0000
*CA California	87	0.3700	87	0.0000	22	0.1017	87	0.0600	87	0.0887
CO Colorado	89	0.2050	89	0.2200	22	0.0800	89	0.0900	89	0.1200
*CT Connecticut	88	0.4170	87	0.2500	22	0.2600	87	0.2600	87	0.2600
DE Delaware	85	0.2200	85	0.2300	22	0.2200	85	0.2200	85	0.2200
*FL Florida	89	0.3387	89	0.3400	22	0.0000	88	0.0000	87	0.0000
GA Georgia	93	0.2940	93	0.2630	22	0.2630	93	0.2630	93	0.2630
*IA Iowa	90	0.3250	90	0.3050	23	0.3250	90	0.3000	89	0.3100
*ID Idaho	89	0.3200	87	0.0000	22	0.3490	89	0.2320	89	0.3200
*IL Illinois	89	0.3340	89	0.3070	22	0.3350	89	0.3530	89	0.2910
IN Indiana	77	0.4700	77	0.2600	43	0.4700	77	0.0000	77	0.4700
IN Surtax	78	0.0000	78	0.2100	44	0.0000	78	0.4700	78	0.0000
KS Kansas	89	0.2600	89	0.2400	22	0.2600	89	0.2300	89	0.2400
KY Kentucky	69	0.2160	69	0.2460	43	0.2160	69	0.2460	69	0.2160
KY Surtax	70	0.1020	70	0.0440	44	0.1020	70	0.0440	70	0.1020
*LA Louisiana	89	0.2000	89	0.2000	22	0.2000	89	0.1460	89	0.2000
MA Massachusetts	88	0.2400	88	0.2400	23	0.1420	88	0.1420	88	0.1420
*MD Maryland	87	0.3455	87	0.3380	22	0.3380	87	0.3380	87	0.3380
*ME Maine	84	0.3120	83	0.0000	22	0.1780	84	0.2190	84	0.3073
MI Michigan	11	0.3900	88	0.3750	22	0.3900	88	0.3900	88	0.3750
*MN Minnesota	90	0.2850	90	0.2850	22	0.1710	90	0.2135	90	0.3134
*MO Missouri	89	0.1700	88	0.1700	22	0.0500	89	0.1700	89	0.0500
*MS Mississippi	89	0.1800	89	0.1800	22	0.1800	89	0.1700	89	0.2280
*MT Montana	89	0.2925	89	0.0000	22	0.0000	87	0.0518	88	0.0700
*NC North Carolina	89	0.3430	89	0.3430	22	0.3430	89	0.3430	89	0.3430
ND North Dakota	89	0.2300	89	0.2300	22	0.0000	89	0.2300	89	0.2300
NE Nebraska	89	0.2700	89	0.2700	22	0.2700	89	0.2700	89	0.2700
NH New Hampshire	83	0.2220	83	0.0000	22	0.2220	83	0.2220	83	0.2220
NJ New Jersey	86	0.4420	86	0.3710	23	0.0000	86	0.3225	86	0.0000
NM New Mexico	89	0.2100	87	0.0000	22	0.0000	89	0.0000	88	0.0000
NV Nevada	89	0.2700	87	0.2300	22	0.2700	89	0.2200	89	0.2100
*NY New York	87	0.3815	87	0.3880	22	0.0000	87	0.2260	87	0.0000
OH Ohio	29	0.2800	29	0.2800	22	0.2800	29	0.2800	16	0.0000
OK Oklahoma	89	0.1300	89	0.1600	22	0.0500	89	0.1600	89	0.0500
OR Oregon	87	0.0000	87	0.0000	22	0.0000	87	0.0000	87	0.0000
*PA Pennsylvania	94	0.7470	94	0.5820	22	0.6550	94	0.4290	94	0.5820
RI Rhode Island	85	0.3300	85	0.3300	22	0.3300	85	0.3300	85	0.0000
*SC South Carolina	87	0.1800	87	0.1800	22	0.1800	87	0.1800	87	0.1800
SD South Dakota	89	0.2800	87	0.0000	22	0.0000	89	0.0000	89	0.0000
*TN Tennessee	89	0.2100	89	0.2400	22	0.1600	89	0.1700	87	0.1600
*TX Texas	90	0.2000	90	0.2000	23	0.1500	90	0.0000	90	0.1500
*UT Utah	89	0.2940	89	0.2940	22	0.1450	89	0.0000	89	0.1450
*VA Virginia	73	0.2020	73	0.1620	43	0.1830	73	0.1620	73	0.1620
VA Surtax	74	0.0350	74	0.0750	44	0.0850	74	0.0750	74	0.0750
VT Vermont	97	0.3100	84	0.0000	22	0.0000	84	0.0000	84	0.0000
*WA Washington	90	0.4940	90	0.4940	23	0.0000	88	0.0000	88	0.0000
WI Wisconsin	89	0.3290	89	0.3290	22	0.1970	89	0.2260	89	0.2470
*WV West Virginia	87	0.3570	87	0.3570	22	0.1520	87	0.1990	87	0.2360
WY Wyoming	89	0.2400	89	0.2400	22	0.2400	87	0.2400	87	0.2400

CANADIAN PROVINCES

*AB Alberta	89	0.5261	89	0.5014	22	0.1084	89	0.3578	88	0.1084
*BC Brit. Col.	88	0.6500	88	0.6070	22	0.2322	88	0.2099	88	0.1634
*MB Manitoba	91	0.4014	91	0.4014	23	0.2867	91	0.0860	89	0.2867
NB New Brunswick	87	0.6164	87	0.4444	22	0.6164	87	0.1921	87	0.6164
NL Newfoundland	88	0.6164	88	0.7024	23	0.0000	88	0.2007	88	0.0000
NS Nova Scotia	87	0.4415	88	0.4444	22	0.4415	87	0.2007	87	0.4415
*ON Ontario	83	0.4100	83	0.4215	22	0.0000	83	0.1233	83	0.0000
PE Prince Edward Is	89	0.5792	89	0.3755	22	0.0000	89	0.0000	88	0.0000
QC Quebec	89	0.5792	87	0.5504	22	0.0000	87	0.0000	87	0.0000
SK Saskatchewan	89	0.4301	89	0.4301	22	0.0000	89	0.2581	87	0.0000

(*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit WWW.IFTACH.ORG.

**Pennsylvania Department of Revenue
Bureau of Motor and Alternative Fuels
Footnotes**

Arizona - Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs. are taxed at \$.18 per gallon.

California - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

Connecticut - See Special Notice SN 2017 (2) Conversion Factors on Motor Vehicle Fuels Occurring in Gaseous Form for information about conversion factors for compressed natural gas and propane.

Florida - Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212, F.S.

Idaho - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting & refund. Diesel purchased from Coeur d'Alene and Nez Perce tribe outlets is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Questions, please call toll free 800-972-7855 ext 7855.

Maine - CNG rate now complies with R222.

Minnesota - CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot. The above tax rate converts CCF to GGE. GNG tax rate determined by using the 126.67 gallon equivalency.

Mississippi - LNG is taxed per Diesel Gallon Equivalent beginning July 1, 2015. The tax rate was set by the 2014 Legislative Session to be taxed at \$.18 per Diesel Gallon Equivalent. A Diesel Gallon Equivalent of LNG is measured at 6.06 lbs. CNG is sold to consumers on the Gasoline Gallon Equivalent of 5.660 lbs. However, the tax rate is still on the measurement of \$.18 cents per hundred cubic foot. The above tax rate converts CCF to GGE.

Missouri - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$.17 fuel tax rate.

Montana - Montana no longer requires gasoline, gasohol, and ethanol to be reported on the IFTA tax return.

New York - For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at www.tax.ny.gov

Pennsylvania - To convert CNG from standard cubic feet(scft) into Gasoline Gallon Equivalents(GGEs), divide CNG(scft) units by 126.67. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

Tennessee - CNG is 5.66 lbs per gallon. For the purpose of determining the tax on liquified gas, a diesel gallon equivalent factor of six and six one-hundredths pounds (6.06 lbs.) per gallon shall be used. Effective date for changes is July 1, 2017.

Texas - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

Virginia - Propane, CNG, and Methanol are taxed at the rates shown per gasoline gallon equivalent (GGE). One GGE is equal to 5.75 pounds or 1.353 gallons of propane; 5.66 pounds of CNG; and 2.04 gallons of methanol. LNG is taxed at the rates shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. All other fuels are taxed at the rates shown per gallon. Visit <https://www.dmv.virginia.gov/commercial/#mcs/programs/ifta/calculator.html> for a calculator to convert quantities of propane, CNG, LNG, and methanol to appropriate units for IFTA reporting.

Washington - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information. Bio Diesel is reported as a Special Fuel at \$0.4940 a gallon and would be reported in the Diesel column.

Alberta - Alberta's Climate Leadership Act and Regulation comes into effect on January 1, 2017. IFTA vehicles shall pay a carbon levy on fuel used in Alberta. The tax matrix has been updated to include the carbon levy rate for various fuel types. If you have any questions, please contact Alberta Tax and Revenue Administration.

British Columbia - Ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel. CNG tax rate is expressed in cents cubic meter (as per IFTA Ballot #3-2013). LNG tax rate is expressed in cents per kilograms (as per IFTA Ballot #5-2015). M-85 tax rate is based on a methanol : gasoline blend : 85% : 15%.

Ontario - Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.

Manitoba - Tax rate for LNG and CNG is per cubic meter.

Louisiana - Beginning January 1, 2016 the tax on CNG, LNG, and LPG will be added to the price of the fuel dispensed at the pump or from a storage facility.

Utah - For Utah tax purposes, LNG is measured in Diesel Gallon Equivalents, meaning 6.06 pounds of liquefied natural gas. CNG is measured in Gasoline Gallon Equivalents, meaning 5.660 pounds of compressed natural gas.

West Virginia - Compressed Natural Gas (CNG) is \$1.853 per 1,000 cubic feet. Compressed Natural Gas (CNG) GGE Measure is \$0.235 per 126 cubic feet. Field Gas is exempt per WV Code 11-14-9a.

Maryland - CNG: A gallon of CNG means 126.67 cubic feet of natural gas at 60 degrees Fahrenheit and one atmosphere of pressure, or 5.66 pounds of natural gas.

South Carolina - LNG is measured in Diesel Gallons equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallons equivalents of 5.660 pounds of compressed natural gas.

North Carolina - Liquefied Propane Gas (LPG): When LPG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.75 lbs. of LPG. To convert gallons of LPG to gasoline gallon equivalent (GGE), divide total LPG gallons by 1.353. Compressed Natural Gas (CNG): When CNG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.66 lbs. of CNG. To convert cubic feet of CNG to gasoline gallon equivalent (GGE), divide total cubic feet by 123.57. Liquefied Natural Gas (LNG): When LNG is dispensed as a motor fuel, the method of measurement is one (1) diesel gallon equivalent equals 6.06 lbs. of LNG. To convert gallons of LNG to diesel gallon equivalent (DGE), divide total LNG gallons by 1.71.

Iowa - LNG is measured in Diesel Gallon equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallon equivalents of 126.67 cubic feet.

Illinois - LNG and Propane are taxed per diesel gallon equivalent (DGE) beginning July 1, 2017. LNG is taxed at the rate shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. Propane is taxed at the rate shown per diesel gallon equivalent (DGE) with one DGE equal to 6.41 pounds of propane. Multiply IL taxable and tax paid propane gallons by 0.651 to determine the DGEs subject to the Illinois rate. CNG is taxed at the rate shown per gasoline gallon equivalent (GGE), with one GGE equal to 5.66 pounds of compressed natural gas. All other fuels are taxed at the rates shown per gallon. For further information, see Informational Bulletin FY 2017-15, available on our website at tax.illinois.gov.